

(1) SCOPE – This regulation explains the requirements for software vendors to obtain approval to provide software that allows corporate tax returns to be electronically filed through the Alabama Business Modernized E-File program.

(2)(2) XML Schemas (record layouts), specifications and business rules for a complete Alabama electronic corporate income tax return are issued annually by the Department. In addition, the ADOR annually releases the in Alabama Business Modernized E-file Program: Software Developers and Transmitters Guidelines and Schemas (Publication AL4164) which provides supplemental information pertinent to electronic return development.

(2)(3) Software developers are required to obtain prior approval from the Department by submitting for testing sample Alabama electronic corporate income tax returns prepared by and transmitted by their software products during the testing time period provided by the ADOR.

(4) Software developers are required to complete the Business MeF Software Intent to Participate and Agreement on an annual basis.

(3) (5) Software developer testing will occur in conjunction with IRS testing in accordance with IRS ~~Publication 4162 Modernized e-File Test Package for Forms 1120/11205.~~ Publication 5078, Modernized e-File (MeF) Test Package.

(4) (6) Alabama electronic corporate income tax returns received by the Department which are prepared by software which has not completed the Department's software developer testing and which has not been approved by the Department will be rejected by the Department. Paper Alabama corporate income tax returns must then be submitted by the taxpayers; however, the taxpayer may electronically file their tax return using an approved software from another software vendor.

Author: Kathleen F. Campbell and Melissa Gillis

Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

History: New Rule: Filed February 13, 2006, effective March 20, 2006.

Amended: Filed January 17, 2013, effective February 21, 2013.